

- [Till innehåll](#)
- [Till navigationen](#)
- [Teckenspråk](#)
- [Other languages](#)
- [Kontakta oss](#)
- [Logga in](#)

Search

- [Privat](#)
- [Företag](#)
- [Föreningar](#)
- [Offentliga aktörer](#)
- [Om oss](#)

[Logga in](#)

[Sök](#)

Sök

Sök

Meny

[Privat](#)

[Företag](#)

[Föreningar](#)

[Offentliga aktörer](#)

[Om oss](#)

[Other languages](#)

[In English \(Engelska\)](#)

[Individuals and employees](#)

[Declaring Taxes - for individuals](#)

[Do I need to file a tax return?](#)

[How to file your tax return](#)

[If you are unable to file your tax return on time](#)

[Common deductions in the tax return](#)

[Basic tax-free allowance](#)

[Receiving a tax refund](#)

[Residual tax](#)

[Appealing a decision](#)

[Voluntary disclosure](#)

[Swedish withholding tax on dividends](#)

[Owning real property in Sweden – Living abroad](#)

[Residential properties abroad](#)

[How to use our e-service filing Income Tax Return 1 via e-service](#)

[A-tax certificate and Tax tables](#)

[Tax account - Pay tax](#)

[Reporting a change of address](#)

[Moving to Sweden](#)

[Living in Sweden](#)

[New in Sweden and will be employed here](#)

[Swedish residents working abroad](#)

[Moving from Sweden](#)

[Retrieve company information](#)

[Congestion tax](#)

[Information for individuals in connection to the coronavirus](#)

[Protected identity](#)

[Coordination numbers](#)

[Filing tax returns for residential houses](#)

[Businesses and employers](#)

Search

[More on Skatteverket](#)

[Contact us](#)

[Submitting e-invoices to us](#)

[News 2024](#)

[Webinars](#)

[Collaboration](#)

[اَرَبِيْكَ \(Arabiska\)](#)

[Bosanski, hrvatski, srpski \(Bosniska, kroatiska, serbiska\)](#)

[Davvisámegiella, Julevsámegiella, Åarjelsaemien \(Samiska\)](#)

[Auf Deutsch \(Tyska\)](#)

[En español \(Spanska\)](#)

[Eesti \(Estniska\)](#)

[En Français \(Franska\)](#)

[ייִדיש \(Jiddisch\)](#)

[Meänkieli \(Vårt språk\)](#)

[فارسی \(Persiska\)](#)

[Po polsku \(Polska\)](#)

[Romanés \(Romani\)](#)

[Русский \(Ryska\)](#)

[Soomaali \(Somaliska\)](#)

[Soomaali \(Sorani\)](#)

[Suomeksi \(Finska\)](#)

[Türkçe \(Turkiska\)](#)

[Українська \(Ukrainska\)](#)

[ትግርኛ \(Tigrinska\)](#)

[دري \(Dari\)](#)

[Teckenspråk](#)

[Declaring Taxes - for individuals](#)

## Other languages

---

[Individuals and employees](#)

[Declaring Taxes - for individuals](#)

- [Do I need to file a tax return?](#)
- [How to file your tax return](#)
- [If you are unable to file your tax return on time](#)
- [Common deductions in the tax return](#)
- [Basic tax-free allowance](#)
- [Receiving a tax refund](#)
- [Residual tax](#)
- [Appealing a decision](#)
- [Voluntary disclosure](#)
- [Swedish withholding tax on dividends](#)
- [Owning real property in Sweden – Living abroad](#)
- [Residential properties abroad](#)
- [How to use our e-service filing Income Tax Return 1 via e-service](#)
- [A-tax certificate and Tax tables](#)
- [Tax account - Pay tax](#)
- [Reporting a change of address](#)
- [Moving to Sweden](#)
- [Living in Sweden](#)
- [New in Sweden and will be employed here](#)
- [Swedish residents working abroad](#)
- [Moving from Sweden](#)
- [Retrieve company information](#)
- [Congestion tax](#)
- [Information for individuals in connection to the coronavirus](#)
- [Protected identity](#)
- [Coordination numbers](#)

- [Filing tax returns for residential houses](#)
- [Businesses and employers](#)
- [More on Skatteverket](#)
- [Contact us](#)
- [Submitting e-invoices to us](#)
- [News](#)
- [Webinars](#)
- [Collaboration](#)

- [Other languages](#)

- » [In English \(Engelska\)](#)

- » [Individuals and employees](#)

- » [Declaring Taxes - for individuals](#)

- » Basic tax-free allowance

[Listen](#)

[Language](#)

- [Swedish \(Svenska\)](#)

## Basic tax-free allowance

Basic tax-free allowance ("grundavdrag") is a deduction that the Swedish Tax Agency approves automatically when calculating your tax.

If you did not live in Sweden for the whole of the income year, you only get a basic tax-free allowance for the part of the year that you lived here.

But if 90 per cent or more of your income from employment (including pension) for the income year concerned is declared in Sweden, you have the right to a basic tax-free allowance for the whole of the year even though you only lived here for part of the year.

You must request this yourself in your income tax return under point 17 "Additional information" ("Övriga upplysningar").

- [Tabell för grundavdrag inkomstår 2023 External link.](#)
- [Tabell för grundavdrag inkomstår 2024 External link.](#)

## Increased tax-free allowance

Retirement age increases from 65 to 66

Retirement ages for Swedish state pension benefits increased on 1 January 2023. The minimum age at which a guaranteed pension and income pension supplement can be paid, was changed from 65 to 66.

This new increased retirement age will also affect taxation. To qualify for a higher tax-free allowance during the income year 2023, you must have turned 66 before 1 January 2023. Therefore, if you were born in 1957 and are 65 (rather than 66) years old on 1 January 2023, you will not qualify for a higher tax-free allowance.

- [Tabell för förhöjt grundavdrag inkomstår 2023 External link.](#)
- [Tabell för förhöjt grundavdrag inkomstår 2024 External link.](#)

Did you find this information helpful?

[Leave a review \(Your Europe\)](#)

## Kontakta oss

[0771-567 567](#)

- [Kontakt och öppettider](#)

## Hitta snabbt

- [E-tjänster och blanketter](#)
- [Jobba hos oss](#)
- [Om webbplatsen](#)
- [Kakor \(cookies\)](#)
- [API:er och öppna data](#)
- [Rättslig vägledning External link.](#)
- [Behandling av personuppgifter](#)
- [Facebook](#)
- [X \(tidigare Twitter\)](#)

## Aktuellt

### [Därför kan din flyttanmälan dra ut på tiden](#)

Det finns olika anledningar till att handläggningen av en flyttanmälan kan dra u...

### [Grönt avdrag för batterier](#)

Skatteverket har publicerat ett nytt ställningstagande gällande skattereduktion ...

### [Betala din kvarskatt senast 12 juli om du fick besked i april](#)

Den som fick sitt skattebesked i april och har skatt att betala ska göra det sen...

- [Fler nyheter](#)

---

Tillsammans gör vi samhället möjligt

[Hoppa till innehållet](#) [Om webbplatsen, tillgänglighetsinformation](#) [Startsida](#) [Direkt till nyheter](#) [Sökfunktionen](#) [Frågor och svar](#) [Direkt till kontakta oss](#) [Så behandlar vi dina personuppgifter](#) [Direkt till teckenspråk](#) [Direkt till other languages](#)

Skatteverket

[skatteverket.se](https://skatteverket.se)

[Till toppen](#)